GENERAL AND REVENUE SECRETARIAT.

1904.

(Gl. Finance)

File No. R 601 of 03-04

Serial Nos. 1 to 6

Papers Filed.

Month October

SUBJECT.

Re the auditing of the accounts of the Police Deptt.

PREVIOUS REFERENCES.	LATER REFERENCES.

Mysore Fort.

~~Office of the Dewan of Mysore.~~
Genl. & Rev. Secretariat

File No. (if any)

Directions.

No., date and purport of receipts to be entered in red, and office note in black ink in order of dates.—To be written only on one side, and inside the line of margin.

Office Note.

Branch Revenue

Subject

Letter No. 134 of 4th July 1903 from the Inspector General of Police in Mysore re deputation of two auditors to check the cash accounts of Police and District offices.

The District Superintendent of Police - Kolar Gold Fields - suggested that a regular quarterly or half yearly audit of the accounts of the office may be arranged to be held by a competent man from some other department

The Treasury officer Kolar, to whom the proposal was referred for his opinion (Dy. Commr.) concurred in suggestion, suggested the deputation of some officer from the Accounts Branch of the District Office for the work

The Dy. Commr. in forwarding copies of the above correspondence to the Inspector General of Police informed him that he had no objection to the course suggested by the Treasury officer but that he considered the check and audit would probably be more satisfactory and complete if it was c

undertaken by a clerk or accountant of the Dept

The Inspector General of Police states that it is desirable that the accounts of all the Districts and also his office should be audited with a view to enforce uniformity and system in maintaining the accounts & that he has no hands to spare for this work and requests that the Comptroller may be asked to depute one or two auditors to check the accounts of all the offices referred.

Subd with a draft
BK
11/7/03

The Comptroller
Simon may
be Taken - Draft
Rbd 13/7/03

The Comptroller was accordingly consulted and in reply he states that he finds it unnecessary to depute any accountant to examine the accounts and that such a course is not prescribed in the C. A. Code nor done elsewhere -

The reasons assigned by him for thinking it unnecessary are as follows:-

A The total receipts for the whole Province for a year is Rs 16,660.

out of this, 13000/- are paid by the Gold
(1) Mng Companies -
1,200. by Sringeri Mutt
both of these are watche
by the Comptroller's Offi

(2) Rs 1,705/- being the cost of t
Punitive Police Force in th
Mysore Divn is recovered
credited to the Govt.

3) Rs 775/- forms other minor
items for the whole Provi
are paid to the Treasuries.
receipts obtained -
In this connection the Compt
-ler suggests that the pro
-cedure is irregular and
they shd be refunded by
short drawals on bills -

The other transaction is mainly the Salaries, Travelling Allowance & Contingent Expenditure, for which Registers are maintain and they are audited and passe by the Comptroller's Office accord -ing to the rules of the C. A. Code.

Subd. - The Accts -
7/10/03. The Comptr has
come into

the question
there appears to
have any necessity
for outside audit-
However, before
final orders the I.G.
further opinion may
obtained by forwarding
a copy the Comptr's letter

M
9/10/03

The Comptroller's view
seems to be sound. Call
the I.G's opinion as sug-
ested by you please

10/10/03

JC Davis
M 9/10/03
Asst Inst Ltr
dtd 10/10/03

G.R.S. 12]

General and Revenue Secretariat.

File No. 607 of 1903-04

Serial No.

From the Inspector General of Police in Mysore letter no. 2001/227 dy. 6/13. 10.1904 —. States that the action of the Govt ~~of Mysore~~ in the matter of the deputation of one of his Accountants to audit the accounts of his office and those of the District Police office may be deferred pending the submission by him of the proposals for the improvement of the establishmen of his office etc.

This may therefore be ordered to be filed

N 15/10/04. Sub. to Secy mem 19.10.04

MK

Yes 20.10.1904

mem 22/10/04

No 134
13

From,
C. Madiah Esquire, Rao Bahadur,
Inspector General of Police in Mysore.

To,
H. V. Nanjundayya Esq: M.A.M.L,
Secretary to the Government of His Highness
the Maharaja of Mysore,
General and Revenue Departments.

Sir,

I have the honor to forward for information copy of letter No: 5402/4386 dated 30th ultimo from the Deputy Commissioner of the Kolar District together with its enclosures in the matter of testing the financial accounts of the office of the Superintendent of Police, Kolar Gold Fields, and

and to state that in the absence of a —
systematic checking of the accounts one
a year, it cannot be expected that the —
accounts will be maintained satisfacto
in the District Police offices which have a
very poor and inadequate establishment
Complaints are constantly made by De
puty Commissioners and District Polic
officers of the unsatisfactory state of t
accounts and also of cases of misappropri
tion of Government money by subordina
officials. I have also observed that there is n
uniformity in the maintaining of —
accounts in the Districts.

As it is desirable that the —
accounts of all the Districts as also of m
office should be audited with a view to
enforce uniformity and system in main
taining the same, I request that your
will be so good as to move Government

or the Comptroller being directed to depute one or two auditors to check the accounts all the offices noted above.

As it is, this work cannot be undertaken by me as I have no hands at all to spare for this purpose. I therefore request that you will be so good as to obtain the orders of Government in the matter at an early date.

I have the honor to be,
Sir,
your most obedient servant,

Inspector General of Police

1. District Superintendent of Police No: 267 dated 2.3.03 with memo No: 1196 thereon.
1. District Treasury officers' letter No: 871 dated 19.5.1903,

189 1903,

From

H. C. Carr Esqre,
Deputy Commissioner,
Kolar District.

To

C. Madiah Esqre
Inspector General of Police
in Mysore

Dated 20th June 1903.

Despatched

Received

General No. 5402
No. 4386

Enclosure No. 2.

Sir,

In forwarding herewith copies of the marginally noted correspondence, I have the honor to state that the District Superintendent of Police, Kolar Gold Fields, is desirous of having the financial accounts of his office examined periodically

2. The District Treasury officer suggests that such examination can be done by some official deputed from

Central Jail Press, Bangalore.—21-9-98.—49,302.

from the accounts Branch of my office. I have no objection to this being done, as a system of audit is all that is asked for, but on the other hand, I think the check and audit would probably be more satisfactory and complete if it was undertaken by a clerk or accountant of your office.

I have etc

Signed H Basappa,

For Deputy Commissioner,

Kolar District.

"Copy"

Inspector General of Police

(Compare xxxxx)

From

A. Dasappa Esquire

Treasury officer

Kolar District

To

F. E. C. Carr Esquire

Deputy Commissioner

Dated 19th May 1903

No. 871

Sir,

With reference to your memo No. 1196 dated 4th March 1903 (enclosed) asking me to make some workable suggestion as to the periodical auditing of the accounts of the office of the District Superintendent Police, Kolar Gold Field I have the honor to state that I entered into correspondence with him with the object of ascertaining the nature of the receipts and disbursements in his office

It appears that these are of the same nature as in any other office and comprise such items as Pay Travelling allowance, contingencies &c drawn from the Treasury on the one hand and disburs to the parties on the other.

2/ Apparently what the District Superintend of

of Police desires is some sort of depart
mental examination of the accounts
of his office. I would suggest that
such examination could best be done
by some official deputed from the
Accounts Branch of the District office,
which is incharge of the District office'
subsidiaries, and therefore quite familia
with the work.

I regret there has been some delay
in replying to your memo, chiefly due
to the fact that I wished to talk to the
Amildar of Bowringpet as to his
ability to have the checking done in
the Bowringpet Treasury. This is in
advisiable for several reasons, chiefly
because the Treasury has quite suffi
cient work to do.

I have &c :—

Sd H. Dasappa
Treasury Officer,
Kolar DT

"Copy"

H Dasappa
Deputy Commissioner
Kolar District

From

P. B. Thomas Esquire.

District Superintendent Police

Kolar Gold Fields

To

F. E. L. Carr Esquire

Deputy Commissioner

Kolar District

Dy 2nd March 1903

No. 267

Sir,

I have the honor to point out that there is no system of audit in this office. There is no audit department, and the men who deal with all the accounts have all the rest of the office work in their hands. There is consequent no check upon any money matter except my own supervision.

2/ I have the honor to suggest that a regular quarterly or 1/2 yearly audit should be held of all accounts in my office. This could easily be done by a competent man from some other department and would relieve me of a large amount of checking of

Petty

Petty accounts which is now necessary owing to the want of an audit depart-
ment.

I have &c.

Sd P. B. Thomas
District Supdt. Police
Kolar Gold Field

Memo No. 1196

Forwarded to the Treasury Assistant Commissioner for favor of some workable suggestion.

Sd F. E. C. Carr
Deputy Commissioner
Kolar District

"Copy"

Asst
Deputy Commissioner
Kolar District

S.M.

To

The Comptroller

Impne Post.

Dated 18th July 1903

No. H 136 Encl

Have the honor to forwa
~~herewith~~ for information
a letter No. 134/13 of the 4th instant fr
the Inspector General of Police in
Impne requesting the deputation
of one or two auditors to check the
accounts of this office and also the
~~of the office~~ of the District Superintend
~~has the honor to request that~~
~~he will be so good as to instruct the~~
~~office whether he can arrange to~~
~~depute one or two accountants of this~~
~~office for the purpose~~

B. O Hen
Secretary

Impne
11-1-03 3/7/03

Office of the
Inspector General of Police in Mysore.

No: 1600/103

Dated Bangalore 14th/16 September 1903.

From,

C. Madaiah Esquire, Rao Bahadur
Inspector General of Police
in Mysore

To,

H. V. Nanjundayya Esquire M.A. B.L.
Secretary to the Government of
H. H. the Maharajah of Mysore.
General and Revenue Departments.

Sir,

I have the honor to request that early orders may be obtained on this Office reference No: 134/13 dated the 4th July 1903 proposing that the Comptroller may be directed to depute one or two auditors to audit the accounts of this Office as well as those of the District Police Offices.

I have the honor to be,
Sir
Your most obedient servant,

Inspector General of Police.

Account Current DEPARTMENT.

2nd Sept. 1903
386

OFFICE OF THE
COMPTROLLER, GOVT. OF MYSORE,
BANGALORE, 23 Sept: 1903

From
E. R. SUBRAYER, Esq., B.A., B.C.E.,
COMPTROLLER. GOVT. OF MYSORE,

To
H. V. Nanjundayya Esqr. M.A., M.L.,
~~THE~~ SECRETARY TO THE GOVT. OF MYSORE,
General and Revenue DEPT.

SIR,

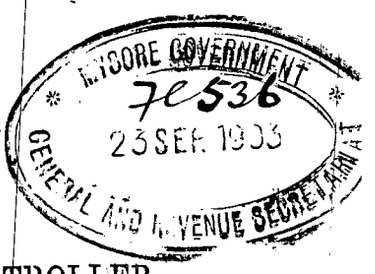
I have the honor to acknowledge receipt of your docket No. Fl 136 dated 18th July 1903 forwarde for my opinion copy of letter No. 134/13 of 4 idem fr the Inspector General of Police in Mysore requesting the deputation of one or two accountants from this off to check periodically the accounts of his office and those of District officers.

The total Departmental Revenue for the whole province for a year is ~~Rs~~ 16,660; of this Rs 13,00 and Rs 1206 being contribution from the Gold min companies and the Sringeri Mutt, are received i this office and the Treasury direct, and are watche by this office.

Fees under arms act should under the rul be levied in Stamps. The only other large item the cost of ~~Provincial~~ Punitive Police Force viz Rs 1705 which appears only in the Mysore District and is only

a

.....DEPARTMENT



190

From

THE COMPTROLLER,
MYSORE GOVT.

To

THE SECY. TO GOVT. OF MYSORE,
Rev. Dept.

Dated

Despatched 23 Sept.

Received

No. 1831

No.

SUBJECT MATTER.

Acknowledge the receipt of
his bill No. 7E 1369 dt 8/9/33
& ~~forward~~ ~~pass~~ forwarding
his Summi
regarding the deputation of
Asst on two accounts
& Check Pay Head —
accounts etc

M.C.23—23-3-33—300

Refer to Fl. Dept. for
Refer to Fl. Dept. for
Refer to Fl. Dept. for

a temporary item of revenue recovered by
the Deputy Commissioner and paid into the
Treasury. Most of the other minor items amoun
in all to Rs 7757 a year for the whole province, a
those which should be refunded by Short, drau
on bills. I, however, find that Some of these a
paid by the Department in Cash into the Treas
for which Treasury receipts are obtained. Thos
Cash recoveries and payments into the Treas
are irregular and Should be Stopped

The only cash that this Department has
handle is what is drawn from Treasuries
payment of Salary and Travelling allowa
to Establishment and for Contingent expend

For drawing and distributing pay
establishment, forms of Acquittance Rolls
prescribed to be maintained in bound boo
one for each office. A Similar Acquittance
(being a copy of the Travelling allowance bil
has also to be maintained for disbursing Tra
allowances. In both these books the receipt
the party is taken for the amount disbursed
him-

As regards Contingencies, a Register is prescr
for recording therein the particulars of expen
the amounts paid and the vouchers obtaine
From this Regiole, the abstract and detailed Co
gent bills for all expenditure of Contingent na
are prepared in the forms prescribed therefor.

All the above 3 bills are audited and passed by this office according to the rules contained in the Civil Account Codes.

In these circumstances I am unable to understand what financial accounts there can be for outside audit by this office.

I may add that the above three items of expenditure are common to all the Departments and are dealt with in the manner explained above

It is the duty of the Inspecting officers of the Department to see that these Registers and books are properly maintained, that due acknowledgments recorded therein; and to personally inquire and satisfy themselves that all the members of the Department have been paid their dues. The examination of these departmental Books and Registers by the account Department, does not therefore seem to be necessary, is not prescribed in the Civil Account Code nor is it done elsewhere

I have the honor to be,

Sir,

Your most obedient Servant

E A Sinnott

Comptroller

Office Draft. (~~Docket~~.)

The Mysore Government,
General & Revenue Secretariat,
Revenue Branch.

To

The Inspector General
of Police in Mysore

Date of passing the draft 5-1-03
Date of despatch 5

Regd. No. H 1203
File No. & date (if any)

No. of Encls. 1

With reference this letter No.
1900/03 of 14th Septr. 1903 requesting
early orders on the subject of the
deputation of one or two accountants from the Bangalore Circle
to audit the accounts of the Inspector General's office as well as those of the District Police Offices
has the honor to observe that
in the light of the Bangalore
opinion contained in the ~~letter~~
letter No. 1831/380 of the 23rd de

Upon receipt of
~~the above forwarded~~, there
appears to be hardly any
necessity for outside audit.
However the Inspector General
requested to favor the Post
with his opinion on the views
expressed by the Comptroller.

B. O.

29/10/03

Secretary

INSPECTOR GENERAL OF POLICE
1 AUG.
MYSORE

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE DEPARTMENT.

No. 608, dated the 29th July 1904.

(Branch ii Sec V)

REPLY.

No. 745/70, dated the 8th August 1904.

To

The Inspector General of Police in Mysore.

To

The Secretary to the Goernment of H. H. the Maharaja of Mysore, General and Revenue Dept.

SUBJECT.

Requesting him to favour Government with his opinion on the views expressed by the Comptroller on the subject of the deputation of one of his accountants from the Comptroller's Office to audit the accounts of the Inspector General's Office and those of the District Police Offices

OFFICE MEMORANDUM.

The undersigned is directed to invite attention to the marginally noted communication and to request that the General and Revenue Secretariat may be informed, in the column opposite, of the cause of delay in furnishing a reply and of the approximate date on which a reply may be expected.

No 7[illegible]/1203, dated the 5.11.1903

He is also to request that the General and Revenue Secretariat may be favoured with a reply to this reminder not later than the 5th of August 1904.

'By order'

Secretary

Sir,

I have the honor to state that it is under contemplation to subm a proposal to Government for the appoi ment of audit Inspectors to be attache to my office and that a reference will made on the subject shortly.

I have the honor to be,

Sir,

Your most obedient servant,

for Inspector General of Poli

R.L.

No: 2001
227

Office of the
Inspector General of Police in Mysor
Dated, Bangalore, 6th October 1904.

From,

F. E. C. Carr Esquire,
Inspector General of Police
in Mysore.

To,

B. K. Venkatavardaiengar Esquire,
Secretary to the Government of
His Highness the Maharaja of Mysore
in the General and Revenue Departments.

Sir,

Reference:-

Your letter No: Fl. 1970 dated 27th September 1904 regarding the deputation of one or two accountants to audit the accounts of this office and those of the District Offices;

--------ccOoo---------

With reference to the above, I have the honor to invite attention to this office letter No: 745/70 dated 9th August 1904, and to state that as the matter is not pressing at present, action of Government in the matter may be deferred pending the submission of proposals by me for the improvement of the establishment of my office, as well as those of the Districts.

I have the honor to be,
Sir,
Your most obedient servant,

F C Carr

Inspector General of Police.

II. Diary No: 1514
1904-05.

From,

The Inspector General of Police
in Mysore.

To ,

The Secretary to the Govt: of
H. H. the Maharaja of Mysore
in the Genl: & Rev: Departments.

Dated.

Despatched. 13-10-1904

Received.

General No: 2001
No: 227

Enclosure No:

&&&